

# FYE 2009 Review - Annual Financial Report

School District: Edmonson County  
 Audit Firm Name: Holland CPA's  
 Date: 1/29/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

Date Generated: January 29, 2010 4:16:40 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,320,571.63	2,362,239.63	-41,668.00	2,382,861.00	-20,621.37	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,030,157.00	-3,030,157.00	0.00	3,030,157.00	
Revenue (State) - 3XXX (Not 3900)	9,720,650.65	9,720,650.65	0.00	12,750,808.00	-3,030,157.35	
Revenue (Federal) - 4XXX	63,081.79	63,081.79	0.00	63,082.00	-0.21	
Total Revenues	12,104,304.07	15,176,129.07	-3,071,825.00	15,196,751.00	-20,621.93	
Expenditures-Not including Transfers Out or On Behalf	11,777,413.61	11,777,413.61	0.00	14,807,570.00	-3,030,156.39	
Expenditures-On Behalf	0.00	3,030,157.00	-3,030,157.00	0.00	3,030,157.00	
Total Expenditures	11,777,413.61	14,807,570.61	-3,030,157.00	14,807,570.00	0.61	
Excess (Deficiency) of Revenues Over Expenditures	326,890.46	368,558.46	-41,668.00	389,181.00	-20,622.54	
Other Financing Sources - Not Transfers In	20,621.66	20,621.66	0.00	0.00	20,621.66	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	192,123.81	192,123.81	0.00	192,124.00	-0.19	
Total Other Financing Sources, Uses and Transfers	-171,502.15	-171,502.15	0.00	-192,124.00	20,621.85	
Net Change in Fund Balance	155,388.31	197,056.31	-41,668.00	197,057.00	-0.69	
Beginning Fund Balance - July 1	1,018,090.10	1,018,090.10	0.00	1,098,259.00	-80,168.90	
Ending Balance - June 30	1,173,478.41	1,215,146.41	-41,668.00	1,295,316.00	-80,169.59	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,030,157.00	-3,030,157.00	0.00	3,030,157.00	
On-Behalf Expenditures by Fund	0.00	3,030,157.00	-3,030,157.00	0.00	3,030,157.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	26,273.22	26,273.22	0.00	26,274.00	-0.78	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,282,521.81	1,282,521.81	0.00	1,282,523.00	-1.19	
Revenue (Federal) – 4XXX	1,496,328.02	1,495,919.44	408.58	1,495,920.00	-0.56	
Total Revenues	2,805,123.05	2,804,714.47	408.58	2,804,717.00	-2.53	
Expenditures-Not including Transfers Out and not 0280	2,812,584.24	2,812,584.24	0.00	2,812,587.00	-2.76	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,812,584.24	2,812,584.24	0.00	2,812,587.00	-2.76	
Excess (Deficiency) of Revenues Over Expenditures	-7,461.19	-7,869.77	408.58	-7,870.00	0.23	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	44,089.52	44,089.52	0.00	44,090.00	-0.48	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	44,089.52	44,089.52	0.00	44,090.00	-0.48	
Net Change in Fund Balance	36,628.33	36,219.75	408.58	36,220.00	-0.25	
Beginning Fund Balance - July 1	0.00	0.00	0.00	24,713.00	-24,713.00	
Ending Balance - June 30	36,628.33	36,219.75	408.58	60,933.00	-24,713.25	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	36.53	36.53	0.00	36.00	0.53	
Revenue (State) – 3XXX	183,625.00	183,625.00	0.00	183,625.00	0.00	
Total Revenues	183,661.53	183,661.53	0.00	183,661.00	0.53	
Expenditures-Not including Transfers Out	68,550.00	68,550.00	0.00	68,550.00	0.00	
Total Expenditures	68,550.00	68,550.00	0.00	68,550.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	115,111.53	115,111.53	0.00	115,111.00	0.53	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	114,000.00	114,000.00	0.00	114,000.00	0.00	
Total Other Financing Sources, Uses and Transfers	-114,000.00	-114,000.00	0.00	-114,000.00	0.00	
Net Change in Fund Balance	1,111.53	1,111.53	0.00	1,111.00	0.53	
Beginning Fund Balance - July 1	765.55	765.55	0.00	3,367.00	-2,601.45	
Ending Balance - June 30	1,877.08	1,877.08	0.00	4,478.00	-2,600.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	262,973.70	264,484.70	-1,511.00	264,485.00	-0.30	
Revenue (State) – 3XXX	391,029.00	391,029.00	0.00	391,029.00	0.00	
Total Revenues	654,002.70	655,513.70	-1,511.00	655,514.00	-0.30	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	654,002.70	655,513.70	-1,511.00	655,514.00	-0.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	620,681.63	620,681.63	0.00	620,682.00	-0.37	
Total Other Financing Sources, Uses and Transfers	-620,681.63	-620,681.63	0.00	-620,682.00	0.37	
Net Change in Fund Balance	33,321.07	34,832.07	-1,511.00	34,832.00	0.07	
Beginning Fund Balance - July 1	-2,455.99	-2,455.99	0.00	60,977.00	-63,432.99	Difference in Beginning Balance will be determined
Ending Balance - June 30	30,865.08	32,376.08	-1,511.00	95,809.00	-63,432.92	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	935.41	935.41	0.00	936.00	-0.59	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	935.41	935.41	0.00	936.00	-0.59	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	935.41	935.41	0.00	936.00	-0.59	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	935.41	935.41	0.00	936.00	-0.59	
Beginning Fund Balance - July 1	0.00	0.00	0.00	22,100.00	-22,100.00	Beginning balance differences will be determined
Ending Balance - June 30	935.41	935.41	0.00	23,036.00	-22,100.59	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	338,225.00	-338,225.00	338,225.00	0.00	
Total Revenues	0.00	338,225.00	-338,225.00	338,225.00	0.00	
Expenditures - Not Including Transfers Out	872,715.92	1,210,940.92	-338,225.00	1,210,941.00	-0.08	
Total Expenditures	872,715.92	1,210,940.92	-338,225.00	1,210,941.00	-0.08	
Excess (Deficiency) of Revenues Over Expenditures	-872,715.92	-872,715.92	0.00	-872,716.00	0.08	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	872,715.92	872,715.92	0.00	872,716.00	-0.08	
Other Financing Uses - Not Transfers Out	872,715.92	1,210,940.92	-338,225.00	0.00	1,210,940.92	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	-338,225.00	338,225.00	872,716.00	-1,210,941.00	
Net Change in Fund Balance	-872,715.92	-1,210,940.92	338,225.00	0.00	-1,210,940.92	See page 62 of audit report
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,034.00	-4,034.00	Beginning balance will be determined
Ending Balance - June 30	-872,715.92	-1,210,940.92	338,225.00	4,034.00	-1,214,974.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	15,748,026.76	19,159,179.18	-3,411,152.42	19,179,804.00	-20,624.82	Refer to pages 27 -28 of audit report
Total Expenditures - Governmental Funds	15,531,263.77	18,899,645.77	-3,368,382.00	18,899,648.00	-2.23	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	216,762.99	259,533.41	-42,770.42	280,156.00	-20,622.59	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-862,094.26	-1,200,319.26	338,225.00	-10,000.00	-1,190,319.26	
Net Change in Fund Balance - Governmental Funds	-645,331.27	-940,785.85	295,454.58	270,156.00	-1,210,941.85	
Beginning Fund Balance - July 1 - Governmental Funds	1,016,399.66	1,016,399.66	0.00	1,213,450.00	-197,050.34	
Ending Fund Balance - June 30 - Governmental Funds	371,068.39	75,613.81	295,454.58	1,483,606.00	-1,407,992.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	374,898.82	374,898.82	0.00	374,930.00	-31.18	
Total Operating Revenues	374,898.82	374,898.82	0.00	374,930.00	-31.18	
Expenditures-Not including Transfers Out or On-behalf	1,103,937.80	1,117,828.80	-13,891.00	1,192,863.00	-75,034.20	
Expenditures-On Behalf	0.00	82,734.00	-82,734.00	0.00	82,734.00	
Expenditures - Depreciation Only (Fund 81)	0.00	35,995.39	-35,995.39	35,996.00	-0.61	
Total Operating Expenses	1,103,937.80	1,236,558.19	-132,620.39	1,228,859.00	7,699.19	
Operating Income (Loss)	-729,038.98	-861,659.37	132,620.39	-853,929.00	-7,730.37	
Non-Operating Revenue - Interest Income Only (Local) - 1510	376.31	376.31	0.00	345.00	31.31	
Revenue (State) – 3XXX	12,120.00	12,120.00	0.00	94,854.00	-82,734.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	82,734.00	-82,734.00	0.00	82,734.00	
Donated Commodities – 4550	60,240.92	74,131.92	-13,891.00	74,132.00	-0.08	
Revenue (Federal) - 4XXX, not 4550	625,034.00	625,034.00	0.00	625,034.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	697,771.23	794,396.23	-96,625.00	794,365.00	31.23	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	10,000.00	-10,000.00	See page 31 of audit report
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	10,000.00	-10,000.00	
Change in Net Assets	-31,267.75	-67,263.14	35,995.39	-49,564.00	-17,699.14	
Beginning Net Assets - July 1	30,013.59	30,013.59	0.00	270,497.00	-240,483.41	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-1,254.16	-37,249.55	35,995.39	220,933.00	-258,182.55	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	27,686.00	27,686.00	0.00	27,686.00	0.00	See page 31 of audit report
Total Operating Revenues	27,686.00	27,686.00	0.00	27,686.00	0.00	
Expenditures-Not including Transfers Out	22,600.16	22,600.16	0.00	22,600.00	0.16	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	22,600.16	22,600.16	0.00	22,600.00	0.16	
Operating Income (Loss)	5,085.84	5,085.84	0.00	5,086.00	-0.16	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	5,085.84	5,085.84	0.00	5,086.00	-0.16	
Beginning Net Assets - July 1	3,672.70	3,672.70	0.00	3,673.00	-0.30	
Ending Net Assets - June 30	8,758.54	8,758.54	0.00	8,759.00	-0.46	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	402,584.82	402,584.82	0.00	402,616.00	-31.18	
Total Operating Expenses - Proprietary Funds	1,126,537.96	1,259,158.35	-132,620.39	1,251,459.00	7,699.35	
Operating Income (Loss) - Proprietary Funds	-723,953.14	-856,573.53	132,620.39	-848,843.00	-7,730.53	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	697,771.23	794,396.23	-96,625.00	794,365.00	31.23	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	10,000.00	-10,000.00	
Net Income (Loss) - Proprietary Funds	-26,181.91	-62,177.30	35,995.39	-44,478.00	-17,699.30	See page 31 of audit report
Net Assets, July 1, 2008 - Proprietary Funds	33,686.29	33,686.29	0.00	274,170.00	-240,483.71	
Net Assets, June 30, 2009 - Proprietary Funds	7,504.38	-28,491.01	35,995.39	229,692.00	-258,183.01	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	82,734.00	-82,734.00	0.00	82,734.00	
Fund 51 - On-Behalf Expenditures	0.00	82,734.00	-82,734.00	0.00	82,734.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,129.96	1,019,023.81	-1,016,893.85	1,019,023.00	0.81	See page 47 of audit report
Depreciation Expense - Fund 81	0.00	35,995.39	-35,995.39	35,996.00	-0.61	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,112,891.00	-3,112,891.00	3,110,567.10	2,323.90	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Program Error
On-Behalf Payments (Audit - KDE Web)	0.00	-3,112,891.00	3,112,891.00	-3,110,567.10	-2,323.90	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	